

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings of claims in the application:

Listing of Claims:

1. (Currently Amended) A method for inducing differentiation of pluripotent cells comprising the following steps (a) and (b):
 - (a) culturing the pluripotent cells in a medium comprising ~~any one of the following a combination of~~ growth factors selected from the group consisting of (i) to (iii):
 - (i) acidic fibroblast growth factor, fibroblast growth factor 4, and hepatocyte growth factor;
 - (ii) acidic fibroblast growth factor, and growth factor(s) selected from activin A, epidermal growth factor, and β -nerve growth factor; and
 - (iii) fibroblast growth factor 4, and growth factor(s) selected from activin A and hepatocyte growth factor; and,
 - (b) culturing the cell cultured in step (a) in a medium comprising oncostatin M, and (c) thereby inducing differentiation of the pluripotent cells into hepatocytes, wherein the pluripotent cells are selected from the group consisting of embryonic stem cells and mesenchymal stem cells.
2. (Currently Amended) The method according to claim 1, wherein a ~~gelatin-coated culture dish is used~~ the cells are cultured on a gelatin-coated culture dish in step (a), and a ~~collagen type I-coated culture dish or laminin-coated culture dish is used~~ the cells are cultured on a collagen type I-coated culture dish or laminin-coated culture dish in step (b).
3. (Currently Amended) The method according to claim 1, wherein a ~~gelatin-coated culture dish is used~~ the cells are cultured on a gelatin-coated culture dish.
4. (Currently Amended) A method for inducing differentiation of pluripotent cells comprising the following steps (a) and (b):

(a) culturing the pluripotent cells in a medium comprising at least one growth factor selected from retinoic acid, leukemia inhibitory factor, and hepatocyte growth factor; and,

(b) culturing the cell cultured in step (a) in a medium comprising ~~any one of the following~~ a combination of growth factors selected from the group consisting of (i) to (iii):

(i) acidic fibroblast growth factor, fibroblast growth factor 4, and hepatocyte growth factor;

(ii) acidic fibroblast growth factor, and growth factor(s) selected from activin A, epidermal growth factor and β -nerve growth factor; and

(iii) fibroblast growth factor 4, and growth factor(s) selected from activin A and hepatocyte growth factor, and

(c) thereby inducing differentiation of the pluripotent cells into hepatocytes.

5. (Currently Amended) The method according to claim 3, wherein a ~~gelatin-coated culture dish is used~~ the cells are cultured on a gelatin-coated culture dish in steps (a) and (b).

6. (Currently Amended) A method for inducing differentiation of pluripotent cells comprising the following steps (a) to (c):

(a) culturing the pluripotent cells in a medium comprising at least one of the growth factors selected from retinoic acid, leukemia inhibitory factor and hepatocyte growth factor;

(b) culturing the cell cultured in step (a) in a medium comprising ~~any one of the following~~ a combination of growth factors selected from the group consisting of (i) to (iii):

(i) acidic fibroblast growth factor, fibroblast growth factor 4 and hepatocyte growth factor;

(ii) acidic fibroblast growth factor, and growth factor(s) selected from activin A, epidermal growth factor and β -nerve growth factor; and

(iii) fibroblast growth factor 4, and growth factor(s) selected from activin A and hepatocyte growth factor; and,

(c) culturing the cells cultured in step (b) in a medium comprising oncostatin M, and
(d) thereby inducing differentiation of the pluripotent cells into hepatocytes.

7. (Currently Amended) The method according to claim 6, wherein a ~~gelatin-coated culture dish is used~~ the cells are cultured on a gelatin-coated culture dish in steps (a) and (b), and a ~~collagen type I-coated culture dish or laminin-coated culture dish is used~~ the cells are cultured on a collagen type I-coated culture dish or laminin-coated culture dish in step (c).

8. (Previously presented) A method according to claim 1, wherein the pluripotent cells are derived from a mammal.

9. (Original) The method according to claim 8, wherein the mammal is a human, monkey, mouse, rat or pig.

10. (Cancelled)

11. (Previously presented) A method for producing hepatocytes, wherein the method comprises steps (a) and (b) according to claim 1, or steps (a) to (c) according to claim 6.

12. (Original) The method according to claim 11, wherein the hepatocytes are mature hepatocytes.

13. (Previously presented) The method according to claim 11, wherein the pluripotent cells are derived from a mammal.

14. (Original) The method according to claim 13, wherein the mammal is a human, monkey, mouse, rat or pig.

15-21. (Cancelled)

22. (New) The method of claims 1, 4, or 6, wherein the hepatocytes are mature hepatocytes.